

**CLAIM AMENDMENTS:**

Claims 1 -20 (Canceled).

Claim 21 (Currently Amended): A semiconductor device, comprising:

a board having a mounting surface and an opposite surface;

a first semiconductor chip mounted on the mounting surface of the board, the first semiconductor chip having an active surface and an inactive surface disposed opposite the active surface, the first semiconductor chip being joined to the board in a state where the inactive surface thereof is facing to the board;

a second semiconductor chip having an active surface and an inactive surface disposed opposite the active surface, the second semiconductor chip being joined to the first semiconductor chip in a state where the active surface of the second semiconductor chip is facing to the active surface of the first semiconductor chip;

bonding wires connecting the active surface of the first semiconductor chip and the mounting surface of the board; and

a protective resin, permanently joined to the mounting surface of the board, covering the bonding wires and sidewalls of the first and second semiconductor chips with the inactive surface of the second semiconductor chip exposed to the outside of the protective resin, the protective resin having a an exposed upper top surface formed so as to be flush with the inactive surface of the second

semiconductor chip ~~chip~~, and an exposed side surface that is perpendicular to the exposed upper surface.

Claim 22 (Currently Amended): The semiconductor device according to claim 21,

wherein the exposed side surface of the protective resin ~~has a side surface~~ is formed so as to be flush with a side surface of the board along a plane perpendicular to the mounting surface of the board.

Claim 23 (Canceled).